IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

IN RE :

: Chapter 11

W. R. GRACE & CO.

Case No. 01-01139 (JKF)

Debtor. : Related Docket Item: 7818

NO ORDER REQUIRED CERTIFICATION OF NO OBJECTION
TWENTY-SEVENTH MONTHLY FEE APPLICATION, OF
PRICEWATERHOUSECOOPERS LLP, AUDITORS AND TAX CONSULTANTS
TO THE DEBTORS, FOR ALLOWANCE OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR THE MONTH OF DECEMBER 2004

On February 17, 2005, PricewaterhouseCoopers LLP ("PwC"), Auditors and Tax Consultants to the Debtors, filed its *Twenty-seventh Monthly Fee Application of PricewaterhouseCoopers LLP, Auditors and Tax Consultants for Debtors, For Allowance of Compensation and Reimbursement of Expenses for the Month of December 2004* (Docket No. 7818) (the "Application"). The notice filed with the Application provided an objection deadline of 4:00 pm (Eastern Standard Time) on March 9, 2005. The undersigned hereby certifies that no answer, objection or any responsive pleading with respect to the Application has been filed with the Court.

Pursuant to the Administrative Order Pursuant to Sections 105 and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals dated December 31, 2001 ("the Order"), the Debtor is authorized to pay PwC \$228,064.37 which represents eighty percent (80%) of the fees, and \$7,571.78, which represents 100% of the expenses requested in the Application upon the filing of this Certification and without the need for entry of a Court order approving the Application.

Dated: March 11, 2005

SMITH, KATZENSTEIN & FURLOW, LLP

/s/ Kathleen M. Miller

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Attorneys for PricewaterhouseCoopers LLP

CERTIFICATE OF SERVICE

I hereby certify that on the 11th day of March 2005, a copy of the No Order Required Certification of No Objection to Twenty-seventh Monthly Fee Application of Pricewaterhouse Coopers LLP, Auditors and Tax Consultants to the Debtors, for Allowance of Compensation and Reimbursement of Expenses for the Month of December 2004 was served on the following parties in the manner herein indicated:

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s/Kathleen W. Miller